

**Kildare and Wicklow Education and Training Board**

**Financial Statements For The Year Ended 31 December 2024**

**Kildare and Wicklow Education and Training Board**

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31 December 2024**

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**Kildare and Wicklow Education and Training Board**

**Statement of Board Responsibilities**

Kildare and Wicklow Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of the monies received or expended by it.

In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013. The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Chairperson**

**Signature:**



Cllr. Paul O'Brien

**Date:**

9/12/25

## Kildare and Wicklow Education and Training Board

### Statement on Internal Control

Kildare and Wicklow Education and Training Board came into being on 1<sup>st</sup> July 2013 under the provisions of the Education and Training Boards Act 2013.

The Code of Practice for the Governance of Education and Training Boards is set out in Circular 0083/2024, which was issued by the Department of Education to all ETBs in November 2024. The Code of Governance was adopted by KWETB at its November 2024 meeting.

A new Board was constituted for KWETB in August 2024, and at its meeting of 17th September 2024, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### Responsibility for the System of Internal Control

As Chairperson of Kildare and Wicklow Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

#### Key Control Procedures

Kildare and Wicklow ETB have taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent KWETB achieving its objectives.

The system of internal control operated in KWETB is based on:

- Detailed administrative procedures.
- Segregation of duties.
- Specific authorisations.
- Internal checks.
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

The Boards Oversight Framework includes:

The Board's monitoring and review of the effectiveness of the system of internal controls is informed by:

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.

- Recommendations made by the Internal Audit Unit — ETBs
- Work of the Audit and Risk Committee and the Finance Committee.

#### Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met five times in 2024. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General
- Draft Annual Financial Statements
- Draft Statement of Internal Control and Letter of Representation
- Risk Management Framework, including risk registers
- Audit Register
- Reports from Executive on material matters
- Risk Management Reports from DOSD/Chief Risk Officer
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Director of OSD, Director of FET, Director of Schools, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer provided reports on audit progress, audit reports received and operation of controls when the Audit and Risk Committee in 2024 and/or 2025.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 19<sup>th</sup> March 2025.

#### Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2024. The work programme of the Finance Committee included consideration of:

- Draft Service Plan 2024
- Service Plan implementation
- Draft Annual Financial Statements 2024 (AFS)
- Monthly Income and Expenditure Accounts
- Leasing/licencing arrangements

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2024 and 2025.

The Finance Committee reviewed the annual report of the Audit and Risk Committee containing their opinion on the effectiveness of internal control and Draft Annual Financial Statements 2024 on 20<sup>th</sup> March 2025 and recommended their adoption to the Board.

## Internal Audit

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAUETBs), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

Comprehensive: System of internal control is adequate and operates effectively.

Adequate: System of internal control is generally adequate and operates effectively.

Inadequate: System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2024 - 31 December 2024;

A review of internal control was commenced in June 2023 with the final report received and presented to the ARC in November 2024, no audit opinion was provided. A total of 4 audit findings contained recommendations—1 high, 1 medium and 2 low. KWETB has implemented all the low recommendations to date and partially implemented the high and medium recommendations. The remainder of the recommendations will be reviewed with a view to implementation in 2025.

An audit of rental of temporary accommodation, travel and subsistence and gifts and hospitality was commenced in August 2023 and a final report was received and presented to the ARC in November 2024, an adequate opinion was received. A total of 3 audit findings contained recommendations— all medium. KWETB is reviewing the small number of remaining recommendations with a view to implementation in 2025.

An audit of previous audit recommendations and school contributions were commenced in September and November respectively, these audits are yet to conclude.

## Sectoral audits

In January 2024 the ARC reviewed an IAU-ETBs sectoral report on ICT.

Breaches of system internal control Procurement-

### **Non-Compliance with system of internal control Procurement-**

We confirm that Kildare and Wicklow ETB have procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024 Kildare and Wicklow ETB complied with those procedures.

Kildare Wicklow ETB (KWETB) is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over 50 sites through competitive procurement processes, in line with KWETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2024 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €482,194 (ex. VAT) has been identified as non-compliant as follows:

- (i) Expenditure of €249,353 incurred across mainly four KWETB locations with five wholesale food suppliers for the provision of food supplies. A tender process will be undertaken 2025.

(ii) Expenditure of €148,992 incurred for the provision of Mobile Voice and Data Communications and Associated Products and Services. A tender process was undertaken in 2024 and a new contract was put in place in January 2025.

(iii) Expenditure of €37,120 with a cleaning services provider for contract cleaning services in one KWETB location. A tender process will be undertaken in 2025.

(iv) Expenditure of €46,729 with one supplier for Exam online revision/online papers for numerous schools. A further analysis of this expenditure will be carried out in 2025 to determine the most appropriate procurement strategy.

KWETB has developed a Corporate Procurement Plan for 2025, which sets out actions to address areas of identified non-compliance and other KWETB procurement needs. KWETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

#### VAT

KWETB was one of the ETBs selected by Revenue in April 2025 to complete a Level 1 Compliance Intervention focusing on Electronic Services supplied by foreign suppliers for the period 2023 - 2024. ETBs must self-account for all supplies of foreign goods and services.

Following engagement with Revenue, it was identified that KWETB had applied a VAT methodology that differed from Revenue's position on specific invoice types.

Following the review, additional VAT liabilities were identified. The total additional VAT paid was €45,448, Interest of €7,238 and a penalty for 2023 of €751.

#### Fraud

No incidents were reported under KWETBs Anti-Fraud and Corruption Policy in 2024.

#### Protected disclosures

KWETB received no protected disclosures in 2024 under the Protected Disclosure Act 2014.

#### Risk Management

KWETB has a Corporate Risk Management in place across the organisation. The Risk register was reviewed at each meeting of the Audit and Risk Committee in 2024 and the Committee continues to monitor the development of the KWETB Strategic Risk Management plan.

#### Issues progressing at Sectoral level

##### Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. KWETB has now met its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2024. 1,237 Annual Benefit Statements and 249 Leavers Statements Pension benefit statements were issued to KWETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2023.

## ESBS-Pensions Improvement Programme:

A dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The Pensions Improvement Programme Team are assisting with a number of projects including, but not limited to:

- PeopleXD Development and Testing to address incorrect calculation of pension contributions, referable amounts, inclusion of part time service in pension module along with other required updates to the Pension Module;
- Working group for NSSO Pensioners to facilitate improved communications between NSSO and ETBS in relation to ETB pensioners, with the cleansing of ETB Pensioner data and the application of the Pension Increases being the current priority;
- SPS Project to address the remediation of pension contributions, calculation of referable amounts; preparation of databank returns and issuing of Pension Benefit Statements;
- Part Time Service History & Pensionable Remuneration for legacy scheme members

The ESBS/ETB Pensions User Group has been established and meets monthly to discuss pension issues and provide clarifications and support on the use of the CoreHR Pensions module in particular. ESBS Pensions and Ops teams have identified a number of areas on PeopleXD in the pension schemes for cleansing and are working their way through them and sending items to ETBs for their review and update. Once this is completed, a full suite of reports will be created to carry out quality control checks regularly on the data.

While the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 13 ETBs have completed this project so far in 2024 with the remaining 3 ETBs expected to be completed by End Year 2024 or Q1 2025 at the latest. This will mean that each ETB will have issued cumulative benefit/leavers statements from 2013 to 2023 and produced databank files from 2013 to 2023. Going forward from 2025, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system on or before the statutory deadline of June 2025.

## ETB Pensioners Migration to payment by ESBS:

ESBS ETB Payroll team have commenced the process of migrating all ETB Pensioners to ESBS Payroll (in excess of 9,700 Pensioners currently in payment by NSSO). This project was formally commenced with approval from our Steering Group on 20 June 2024 and it is anticipated that Go-Live will occur in June 2025.

Detailed liaison between ESBS and NSSO is now taking place with a view to a successful migration of the Pensioners in June 2025.

### **ETB Payroll Shared Services**

The Education Shared Business Service (ESBS) Centre has been established to deliver shared services for the Education and Training sector. All 16 ETBs are now on Payroll Shared Services with the last ETB to migrate being Donegal ETB in February 2024.

### **Expenses including Travel and Subsistence**

ESBS is working with ETBs to finalise the migration of Expense payments to the Payroll Shared Service run by ESBS. 11 ETBs have now migrated their T&S function to ESBS and the remaining 5 ETBs will migrate during 2025. Those 5 ETBs are Louth-Meath ETB; Kildare-Wicklow ETB; City of Dublin ETB; cork ETB and Limerick-Clare ETB.

### **Payroll Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services for the Education and Training sector.

### **Payroll**

The migration of KWETB payroll to ESBS for all staff took place in November 2021. The ESBS is responsible for the processing of the payroll while Kildare and Wicklow ETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between Kildare and Wicklow ETB and the Department of Education Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to Kildare and Wicklow ETB.

### **Expenses including Travel and Subsistence**

Processing of expenses including Travel and Subsistence (T&S) payments is also being rolled out. KWETB transitioned their expenses to the ESBS in Q1 of 2025.

### **Apprentice payroll**

KWETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in August 2020.

### **Learner payments**

KWETB have transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) February 2022.

### **Finance Shared Services**

The ESBS has been established to deliver shared services in the Education and Training sector with a focus on payroll and finance shared services for ETBs in the first instance. All 16 ETBs have been consolidated onto the same financial management system platform. Each ETB has their own separate instance of the financial management system. All ETBs are being migrated across to Finance Shared Service on a phased basis through to the end of 2026.

A series of projects are underway to enhance the quality of reporting and standardise processes and system coding across all ESBS shared service systems. This will facilitate the delivery of more efficient and streamlined services in the future.

### Annual Review of Controls

KWETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 19<sup>th</sup> March 2025, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2024 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

### This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 19<sup>th</sup> March 2025 the Audit and Risk Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.● A review of internal and external audit reports issued in 2024 and to date in 2025, met with representatives from the C&AG and the IAU-ETBs, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 25<sup>th</sup> March 2025.
- A review of Governance and Control activities in 2024 including:
  - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive o Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
  - Reports from the Chief Executive, Director of OSD, Director of FET, Head of Finance, Head of Human Resources, Head of Corporate Services to the Audit and Risk Committee
  - Recommendations made by the C & AG in management letters or other reports
  - Recommendations made by the Internal Audit Unit
  - Risk Management Reports from DOSD/Chief Risk Officer
  - The Risk Register that is kept up-to-date and presented to the Audit Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 25<sup>th</sup> of March 2025.

Signed:   
Chair 9/12/25

Presented and Approved by KWETB Audit and Risk Committee 19/03/2025



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas

### Kildare and Wicklow Education and Training Board

#### Opinion on the financial statements

I have audited the financial statements of Kildare and Wicklow Education and Training Board for the year ended 31 December 2024 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the operating statement
- the statement of current assets and current liabilities, and
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2024 and the state of affairs of the Board at 31 December 2024, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Youth.

#### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Kildare and Wicklow Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Report on information other than the financial statements, and on other matters

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities and the statement on the system of internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Andrew Harkness**

**For and on behalf of the  
Comptroller and Auditor General**

**11 December 2025**

## Appendix to the report

### Responsibilities of Board Members

As detailed in the statement of Board responsibilities, the Board members are responsible for

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Kildare and Wicklow Education and Training Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

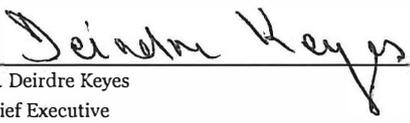
Kildare and Wicklow Education and Training Board

Operating Statement For The Year Ended 31 December 2024

	Note	Year ended 31/12/2024	Year ended 31/12/2023
		€'000	€'000
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	3	121,787	104,242
Primary School Grants	4	429	401
Further Education and Training Grants	5	38,928	36,819
Youth Services Grants	6	3,265	2,991
Agencies & Self-Financing Projects	7	11,253	10,574
Capital	8	10,103	11,021
		<u>185,765</u>	<u>166,048</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	9	118,390	106,874
Primary School	10	488	491
Further Education and Training	11	38,611	38,975
Youth Services	12	3,209	2,977
Agencies & Self-Financing Projects	13	10,938	9,413
Capital	14	14,012	7,081
		<u>185,648</u>	<u>165,811</u>
<b>Cash Surplus/(Deficit) for Year</b>		117	237
<b>Movement in Other Net Current Assets</b>	25	<u>875</u>	<u>233</u>
<b>Accrual Revenue Surplus/ (Deficit) for Year</b>		992	470
<b>Revenue (Deficit)/ Surplus at 1 January</b>		5,581	5,111
<b>Revenue (Deficit)/ Surplus at 31 December</b>	16	<u>6,573</u>	<u>5,581</u>

Signed :   
 Cllr. Paul O'Brien  
 Chairperson

Date : 9/12/25

Signed :   
 Dr. Deirdre Keyes  
 Chief Executive

Date : 9/12/2025

The notes on pages 15 to 34 form part of these Financial Statements

Kildare and Wicklow Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2024

	Note	31/12/2024	31/12/2023
		€'000	€'000
<b>Current Assets</b>			
Recurrent State Grants	17	1,536	3,169
Capital State Grants	18	528	938
Other Recurrent Income	19	545	780
Third Party Debtors	20	83	83
Bank Balance		26,946	26,829
		<u>29,638</u>	<u>31,799</u>
<b>Current Liabilities</b>			
Recurrent State Grants	21	6,357	5,209
Capital State Grants	22	7,588	10,287
Other Recurrent Income	23	5,527	5,334
Pay & Expense liabilities	24	3,593	5,388
		<u>23,065</u>	<u>26,218</u>
<b>Net Current Assets / (Liabilities)</b>		<u>6,573</u>	<u>5,581</u>
Represented By			
<b>Revenue Surplus / (Deficit)</b>	16	<u>6,573</u>	<u>5,581</u>

Analysis of Revenue Surplus/ (Deficit)	Programme	Accrual		
		Retained Surplus/ (Deficit)	Revenue Surplus/ (Deficit)	Retained Surplus/ (Deficit)
		31/12/2024	For 2024	31/12/2023
		€'000	€'000	€'000
	Schools & Head Office	3,611	1,491	2,120
	Further Education Programmes	(375)	(375)	-
	Associated Main Scheme Grants	(15)	-	(15)
	Community National Schools	14	15	(1)
	Agency Programmes	40	-	40
	Self-financing Programmes	3,298	(139)	3,437
		<u>6,573</u>	<u>992</u>	<u>5,581</u>
		16		

Signed : Paul O'Brien  
 Cllr. Paul O'Brien  
 Chairperson  
 Date : 9/12/25

Signed : Deirdre Keyes  
 Dr. Deirdre Keyes  
 Chief Executive  
 Date : 9/12/2025

The notes on pages 15 to 34 form part of these Financial Statements

**Kildare and Wicklow Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2024**

**1 Accounting Policies**

**1.1 Significant Accounting Policies**

The basis of accounting and significant accounting policies adopted by Kildare Wicklow Education and Training Board are set out below. They have been applied consistently throughout the year and the preceding year.

**1.2 General Information**

Kildare and Wicklow Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

Community National Schools came under the Patronage of the Education and Training Board with the commencement of the 2016/2017 academic year.

**1.3 (a) Basis of Presentation**

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure, NDP Delivery and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the Financial Statements including Accounting Policies.

**(b) Revenue and Expenditure Recognition**

*Revenue*

Oireachtas grants and other grants are recognised on a cash basis.  
Other receipts are recognised on a cash basis.

*Expenditure*

*Pay*

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including ER PRSI.

*Non Pay*

Non Pay expenditure is recognised on a cash basis. Non pay expenditure is comprised of administration and operational expenses.

*Allowances*

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

The Operating Statement is presented by cash receipts and cash payments per programme grouping. The cash surplus / (deficit) is adjusted for movement in Current Assets (excl. Bank) and Current Liabilities to give an overall result for the year on an accrual basis.

**(c) Asset and Liabilities Recognition**

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related receipts received and expenditure incurred and in accordance with the funding rules.

*Recurrent State Grants*

These grants constitute the core funding to the Education and Training Board.

*Capital Grants*

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specified circumstances may be used to fund fixtures, fittings, equipment and furniture.

*Other Recurrent Income*

*Agency and Self-financing Projects*

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Education and Training Board is reimbursed its cost.  
Self-financing Projects are programmes run under the complete control of the Education and Training Board either for the Education and Training Board or other organisations.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

*Comparatives*

Where necessary, the comparative figures for the previous year have been restated on the same basis as those for the current year.

**Kildare and Wicklow Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2024**

**1 Accounting Policies (continued)**

**(d) Tangible fixed assets**

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

**(e) Stocks**

All consumable stocks are expensed as purchased.

**(f) Leases**

All lease payments are expensed as incurred.

**(G) Retirement Benefits**

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Provisions for staff employed since 2013 are included in the Single Public Service Pension Scheme

Superannuation contributions made by employees in respect of the pre 2013 schemes are retained by the ETB to go towards funding of the Post Primary Schools and Head Office Pay grant as part of agreed Exchequer funding. Contributions paid by members of the Single Scheme are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform in accordance with the legislation.

The ETB does not make any employer contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis. Retirement benefits are paid by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions, the calculation of benefits and instructing the NSSO of entitlements. The Department of Education reimburses the National Shared Services Office for pension costs incurred.

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

**2 Kildare and Wicklow Education and Training Board provides Education and Training as set out below:**

Service	Number of Schools/Centres*	Number of Participants**	Number of Participants***
Primary Level	3	835	-
Second Level	23	15,545	-
Special School	1	24	-
Further Education and Training and Training (FET) ****	25	-	16,976
Part-Time / Night Classes ****	-	-	-

\* The number of Schools/ Centres from which KWETB provides educational service and activities.

\*\* For primary and second level this is based on the academic year enrolment.

\*\*\* Beneficiaries refers to the total number of places taken up in the year. This is calculated by adding enrolments as on 1 January and all subsequent enrolments throughout the year.

\*\*\*\* Beneficiaries of Training Centres Part- time/ Night Classes are included in Further Education and Training (FET) numbers.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

<b>3 Post Primary Schools &amp; Head Office Receipts</b>	<b>Year ended 31/12/2024 €'000</b>	<b>Year ended 31/12/2023 €'000</b>
Department of Education		
-Pay	107,311	94,838
** -Non Pay	7,578	5,934
-Associated Programmes	6,808	3,381
Department of Education -sub total	121,697	104,153
Irish Public Bodies	55	79
Bank	35	10
Other	-	-
	121,787	104,242

\*\*The Non Pay receipts include a cost of living measure paid to KWETB in November 2024 to support increased school running costs announced as part of the cost of living measures in Budget 2025.

<b>4 Primary School Receipts</b>	<b>Year ended 31/12/2024 €'000</b>	<b>Year ended 31/12/2023 €'000</b>
Department of Education	429	401

<b>5 Further Education and Training Receipts</b>	<b>Year ended 31/12/2024 €'000</b>	<b>Year ended 31/12/2023 €'000</b>
SOLAS	38,908	36,811
Department of Further and Higher Education, Research, Innovation and Science	-	-
Students	2	8
Other	18	-
	38,928	36,819

<b>6 Youth Service Receipts</b>	<b>Year ended 31/12/2024 €'000</b>	<b>Year ended 31/12/2023 €'000</b>
Department of Children, Equality, Disability, Integration and Youth	2,619	2,490
Department of Health	646	501
	3,265	2,991

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

7 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2024	Year ended 31/12/2023
		€'000	€'000
School Completion Programme	Tusla	1,252	2,160
Music Generation	Music Generation	1,008	945
School Meals	Department of Social Protection	1,407	785
Leargas Trips	Leargas	854	449
Examination Supervision	State Exams Commission	466	418
Further Ed. Support Services	City of Dublin ETB	198	-
Seconded pay recoupments	NCCA	151	115
HEA Tertiary Programme	National Tertiary Office	60	25
Family Support	Tusla	7	61
Others (6 in total)	Various	50	53
		<b>5,453</b>	<b>5,011</b>
<b>Self-Financing Projects</b>			
School Based Activities	Various	1,155	998
Transition Year	Parents/Students	933	805
Student Levies and Deposits	Parents/Students	755	668
Student Services	Parents/Students	583	610
PLC Courses	Parents/Students	501	422
Field Trips/School Tours	Parents/Students	251	263
Rent use of Schools/Facilities	Various	242	167
Outdoor Education Centre	Various	230	202
Book Rental Scheme	Parents/Students	221	586
Supervised Study	Parents/Students	212	186
Canteen Schools	Parents/Students	191	167
Further Education	Various	112	78
Charity Collections	Parents/Students	106	16
Sports	Various	99	25
School Completion Administration Fee	Various	92	38
School Bank Accounts	Parents/Students	75	216
Others (6 in total)		42	116
		<b>5,800</b>	<b>5,563</b>
<b>Total</b>		<b>11,253</b>	<b>10,574</b>

8 Capital Receipts	Year ended 31/12/2024	Year ended 31/12/2023
	€'000	€'000
Department of Education	8,877	10,079
SOLAS	1,226	869
Other	-	73
	<b>10,103</b>	<b>11,021</b>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2024			Year ended 31/12/2023
	Pay €'000	Non Pay €'000	Total €'000	Total €'000
<b>PAY</b>				
Instruction	100,071	(0)	100,071	89,331
Administration	4,747		4,747	4,555
Maintenance	2,022		2,022	1,807
	<u>106,840</u>	<u>(0)</u>	<u>106,840</u>	<u>95,693</u>
<b>NON PAY</b>	-	6,131	6,131	5,895
<b>ASSOCIATED PROGRAMMES</b>				
School Support Services Fund	295	1,269	1,564	1,748
Free Junior Cycle Schoolbooks	35	1,874	1,909	-
ICT Infrastructure Grant	-	419	419	1,085
DEIS Grant	18	340	358	434
Book Grant Needy Pupils	-	276	276	477
Summer Programme	168	16	184	96
Transition Year	-	164	164	165
Bus Escort Grant	169	-	169	100
Library Book Grant	-	80	80	4
Leaving Cert Applied	-	44	44	56
COVID (Cleaning Sanitiser and PPE)	-	-	-	947
Others - 16 in number	-	252	252	174
	<u>685</u>	<u>4,734</u>	<u>5,419</u>	<u>5,286</u>
	<u>107,525</u>	<u>10,865</u>	<u>118,390</u>	<u>106,874</u>

10 Primary School Payments	Year Ended 31/12/2023			
	Pay €'000	Non Pay €'000	Total €'000	Total €'000
CNS Capitation Grant	25	248	273	197
CNS Ancillary Service Grant	140	1	141	139
Book Grant	1	55	56	57
ICT Grant	-	13	13	33
Others - 4 in Number	-	5	5	65
	<u>166</u>	<u>322</u>	<u>488</u>	<u>491</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

11 Further Education and Training Payments	Year Ended 31/12/2024			Year Ended 31/12/2023	
	Pay	Non Pay	Allowances	Total	Total
	€'000	€'000	€'000	€'000	€'000
VTOS	3,722	420	2,499	6,641	7,302
PLC	5,626	891	-	6,517	6,452
Youthreach	2,557	502	785	3,844	3,751
Operating Costs	-	3,405	-	3,405	1,687
TC Staff & Operations	2,956	90	-	3,046	2,733
Specialist Training Providers (STP)	-	2,621	6	2,627	2,377
Adult Literacy	1,578	276	-	1,854	1,568
Skills to Advance	-	1,582	-	1,582	1,661
Community Training Centres	71	840	273	1,184	1,154
Bridging Foundation & Skills Training	-	1,061	55	1,116	2,657
Apprenticeship 2016+	105	966	-	1,071	413
Back to Education Initiative	847	190	-	1,037	1,161
Traineeships	83	601	305	989	2,026
Cooperation Hours	651	73	-	724	684
ESOL	539	56	-	595	559
Adult Education Guidance Service	343	112	-	455	516
Community Education	300	55	-	355	341
Certification authentication & Quality Costs	204	3	-	207	191
Local Training Initiatives	-	93	113	206	204
Apprenticeship SBA	-	82	78	160	269
Outdoor Education Centre	134	1	-	135	218
Mitigating against Educational Disadvantage Fund	-	128	-	128	177
FET Pathways for Schools	-	116	-	116	207
Special Education Needs Initiative	92	13	-	105	97
FET Learner Support	-	88	-	88	99
Innovative Project Supports	-	83	-	83	128
Continuing Professional Development	76	3	-	79	67
Student with Disabilities	49	25	-	74	26
Refugees	39	0	-	39	78
Skills for Work	8	-	-	8	67
Others - 5 in total	137	4	-	141	105
	<b>20,117</b>	<b>14,379</b>	<b>4,114</b>	<b>38,611</b>	<b>38,975</b>

In 2024 there was an overall overspend on SOLAS funded programmes of €374,854. This overspend is reflected as a deficit in the Statement of Assets and Liabilities.

12 Youth Services Payments	Year Ended 31/12/2024			Year Ended 31/12/2023	
	Pay	Non Pay	Total	Total	Total
	€'000	€'000	€'000	€'000	€'000
UBU	127	1,829	1,956	1,876	
LGBTI+	-	0	0	3	
Local Drugs and Alcohol Task Force	-	622	622	521	
Youth Work Act	221	19	240	207	
Local Youth Club Grants	-	189	189	181	
Youth Information Centre	-	111	111	111	
Integration Fund Allocation	-	64	64	-	
DCEDIY Youth Employment Initiative	-	23	23	-	
DCEDIY Youth Capital funding	-	4	4	78	
	<b>348</b>	<b>2,861</b>	<b>3,209</b>	<b>2,977</b>	

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2024			Year ended 31/12/2023	
		Pay	Non Pay	Total	Total	
		€'000	€'000	€'000	€'000	€'000
School Completion Programme	Tusla	870	343	1,213	1,055	
Music Generation	Music Generation	880	249	1,129	844	
School Meals	Department of Social Protection	-	1,330	1,330	868	
Erasmus	Leargas	23	581	604	521	
Examination Supervision	State Examinations Commission	470	0	470	423	
Further Education Support Services	CDETB	142	51	193	198	
Seconded Pay & other recoupments	Various	223	-	223	151	
Other agency - 11 in number	Various	59	49	108	70	
		<b>2,667</b>	<b>2,603</b>	<b>5,270</b>	<b>4,130</b>	
<b>Self-Financing Projects</b>						
School Based Activities	Parents/Students	2	954	956	875	
Transition Year	Parents/ Students	42	808	850	758	
Student Levies & Deposits	Parents/ Students	1	710	711	625	
Student Services	Parents/ Students	-	503	503	594	
Books & Equipment	Parents/ Students	-	325	325	658	
PLC Fees	Parents/ Students	23	647	670	389	
Outdoor Education Centre	Various Groups/DE	257	63	320	259	
School tours & trips	Parents/ Students	-	205	205	214	
Rent/Use School Facilities	Various	49	184	233	150	
Supervised Study	Parents/ Students	189	22	211	185	
Canteen Schools	Parents/Students	73	86	159	147	
School Bank Accounts	Parents/Students	-	205	205	150	
School Completion Administration Fee	Various	-	105	105	92	
Sports	Various	-	81	81	41	
Further Education	Various	48	27	75	67	
Other self-financing - 6 in total	Various	-	59	59	79	
		<b>684</b>	<b>4,984</b>	<b>5,668</b>	<b>5,283</b>	
<b>Overall</b>		<b>3,351</b>	<b>7,587</b>	<b>10,938</b>	<b>9,413</b>	

14 Capital Payments	Facility	Expenditure Type	Year Ended	Year Ended
			31/12/2024	31/12/2023
			Total	Total
			€'000	€'000
Blessington Community College	Modular Units		2,950	-
St. Farnans Community College	Modular accommodation		1,830	14
Craddockstown Special School	New Special School incl. Fitout		1,763	-
Gael Cholaiste Mhaigh Nuad	Refurbishment		757	-
Athy College	Modular Accommodation		593	-
Colaiste Lorcain	ASD Unit Furniture and Equipment		522	74
All FET Centres	SOLAS Capital		507	533
Pipers Hill College	Specialist Room Equipment Upgrade		348	-
St. Farnans Community College	Emergency Works for Roof Leaks		312	-
KWETB	Project Management Services		301	362
Naas Community College	Naas Community College - New School		239	-
Colaiste Bhride Carnew	Emergency Works to Fire Alarm		232	-
All schools	Covid Minor Works		222	126
Colaiste Chraobh Abhann	Emergency Works to Fire Alarm		216	-
Kilbride Campus	Gaelcholaiste na Mara & Gaelscoil an Inbhir Mhoir perm school building		173	12
Blessington Community College	Modular Building Fitout		140	215
Ardscoil Rathangan	Temporary Accommodation Fitout		137	157
Avondale Community College	Equipment upgrade		117	14
St. Kevins Community College	Temporary Accommodation Fitout		112	189
BIFE	Roof Upgrade		112	-
Confey College	SEN ASD Unit Temporary Accommodation		90	121
Scoil Chonglais	Temporary Accommodation		83	205
Confey College	Equipment Upgrade		56	249
Greystones Community College	Furniture and Equipment		56	108
Athy FET	Roof Works		21	380
Avondale Community College	Temporary Accommodation		13	255
Blessington Community College	Modular Building		12	92
Blessington Community College	SEN Modular SEN/ASD provision Blessington CC		12	71
Colaiste Chraobh Abhann	Temporary Accommodation incl F&E and ICT		-	520
Scoil Chonglais	Roof Works		-	107
KWETB Various EW/SW/F&E projects	68 projects <€100k in 2024		1,152	1,536
<b>During the year KWETB acted as a project manager for the following devolved projects :</b>				
St. Farnans Community College	New Build		230	574
Naas Community College	Loose Furniture & Equipment		108	272
Maynooth Education Campus	New Build		54	184
Blessington Community College	Extension		6	262
KWETB Various Devolved Projects	Devolved Major Projects <€100k in 2024		536	452
			<b>14,012</b>	<b>7,081</b>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

15 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme							TOTAL Year Ended 31/12/2024	Year Ended 31/12/2023
	Post Primary Schools & Head Office	Primary Schools	Further Education and Training	Youth Services	Agencies and Self- financing	Capital			
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	
<b>State Funding Received</b>									
Department of Education	121,697	429	-	-	-	8,877	131,004	114,632	
Department of Further and Higher Education, Research, Innovation and Science	-	-	38,908	-	-	1,226	-	37,680	
SOLAS	-	-	-	-	-	-	-	-	
Department of Children, Equality, Disability, Integration and Youth	-	-	-	2,619	-	-	2,619	2,490	
Department of Social Protection	-	-	-	646	1,407	-	1,407	785	
Department of Health	-	-	-	-	466	-	466	501	
State Examinations Commission	-	-	-	-	1,259	-	1,259	418	
Tusla	-	-	-	-	854	-	854	2,221	
Léargas	-	-	-	-	151	-	151	438	
Seconded Pay & other recompuments & Other	-	-	-	-	198	-	198	115	
City of Dublin ETB	-	-	-	-	1,008	-	1,008	-	
Music Generation	-	-	-	-	110	-	110	945	
Other	-	-	-	-	-	-	-	152	
	<b>121,697</b>	<b>429</b>	<b>38,908</b>	<b>3,265</b>	<b>5,453</b>	<b>10,103</b>	<b>179,856</b>	<b>160,377</b>	
<b>Non State Funding Applied to State-funded Schemes</b>									
Parents/ Students	-	-	2	-	-	-	2	3	
Irish Public Bodies - Dividends/ Capital Reserve	55	-	-	-	-	-	55	79	
Bank	35	-	-	-	-	-	35	10	
Other	-	-	18	-	-	-	18	16	
	<b>90</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110</b>	<b>109</b>	
<b>Other Non State Funding</b>									
Parents/ Students	-	-	-	-	3,828	-	3,828	3,923	
Staff	-	-	-	-	-	-	-	-	
Other	-	-	-	-	1,972	-	1,972	1,640	
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,800</b>	<b>-</b>	<b>5,800</b>	<b>5,563</b>	
<b>Total</b>	<b>121,787</b>	<b>429</b>	<b>38,928</b>	<b>3,265</b>	<b>11,253</b>	<b>10,103</b>	<b>185,766</b>	<b>166,049</b>	

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

16

Source and Use of Funds Primary Grantor Department/Office	Project	2024		2024					31/12/2024 Amount due from/ Grantor	
		01/01/2024 Amount due from/ Grantor	€'000	Receipts direct from Grantor <sup>e</sup>	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement		Change in Liabilities Debtors
<b>Department of Education</b>			€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Post Primary Schools and Head Office	Pay <sup>b</sup>	1,310	(103,990)	(3,321)	(107,311)	-	106,840	9	-	848
	Non-Pay <sup>f</sup>	-	(7,578)	(90)	(7,668)	(55)	6,131	101	1,491	0
	Local Funding Surpluses	(1,088)	-	-	-	55	-	-	-	(1,033)
	Associated Programmes	(3,203)	(6,808)	-	(6,808)	-	5,419	76	-	(4,516)
Primary Schools		(118)	(429)	-	(429)	-	488	7	-	(38)
Capital		(9,380)	(8,877)	-	(8,877)	-	13,218	(1,735)	-	(6,773)
Student Support		49	-	-	-	-	-	-	-	49
<b>Total Department of Education</b>		<b>(12,430)</b>	<b>(127,682)</b>	<b>(3,411)</b>	<b>(131,093)</b>	-	<b>132,096</b>	<b>(1,541)</b>	<b>1,506</b>	<b>(11,463)</b>
<b>Other Funders</b>										
Department of Further and Higher Education, Research, Innovation and Science	Explore	-	-	-	-	-	-	-	-	-
SOLAS	Further Education and Training	1,120	(38,908)	(20)	(38,928)	-	38,611	(430)	(375)	-
SOLAS	Capital	31	(1,226)	-	(1,226)	-	794	116	-	(286)
<b>Total SOLAS</b>		<b>1,151</b>	<b>(40,134)</b>	<b>(20)</b>	<b>(40,154)</b>	-	<b>39,405</b>	<b>(314)</b>	<b>(375)</b>	<b>(286)</b>
Department of Children, Equality, Disability, Integration and Youth	Youth Services	(110)	(2,619)	-	(2,619)	-	2,587	11	-	(131)
Tusla	Agency	(2,229)	(1,259)	-	(1,259)	-	1,213	19	-	(2,257)
Department of Health	Youth Services	(0)	(646)	-	(646)	-	622	-	-	(24)
State Examinations Commission	Agency	7	(466)	-	(466)	-	470	-	-	11
Department of Social Protection	Agency	94	(1,407)	-	(1,407)	-	1,330	(2)	-	15
Seconded Pay	Agency	117	(151)	-	(151)	-	223	-	-	188
Leargas	Agency	(84)	(854)	-	(854)	-	604	37	-	(297)
Further Education Support Services	Agency	239	-	-	-	-	193	(23)	-	408
Music Generation	Agency	(319)	(1,008)	-	(1,008)	-	1,129	(4)	-	(203)
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Agency	-	-	-	-	-	-	-	-	-
Other	Agency	(495)	(309)	-	(309)	-	108	23	-	(671)
<b>Total State</b>		<b>(2,782)</b>	<b>(8,719)</b>	<b>-</b>	<b>(8,719)</b>	<b>-</b>	<b>8,479</b>	<b>60</b>	<b>-</b>	<b>(2,961)</b>
<b>Total Non State</b>	Agency and Self Financing	(1,882)	-	(5,800)	(5,800)	-	5,668	(0)	(139)	(2,153)
<b>Total State and Non State</b>		<b>(15,943)</b>	<b>(176,535)</b>	<b>(9,231)</b>	<b>(185,766)</b>	<b>-</b>	<b>185,648</b>	<b>(1,795)</b>	<b>992</b>	<b>(16,863)</b>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

16 Source and Use of Funds (continued)

Reconciliation of Amount due From/ (Due to) Grantor to Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

		31/12/2024 €'000	31/12/2023 €'000
Amount due from/ (due to) Grantor at 31 December		(16,863)	(15,943)
Bank Balance	(Page 13)	26,946	26,829
Third Party Debtors	(Note 20)	83	83
Pay & Expenses Liabilities	(Note 24)	(3,593)	(5,388)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		6,573	5,581

**Notes**

**a Opening balances**

Balances are reported on an accruals basis.

**b Pay**

Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €103,989,379 and anticipated receipts from Retained Superannuation Contributions of €3,299,700. Actual receipts of Retained Superannuation Contributions were €3,321,740, which is €22,040 less than anticipated.

**c Non Pay**

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €7,578,522 (the non pay grant includes a cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2024), forecasted locally raised receipts of €85,000. In 2024 actual locally raised receipts were €89,819 resulting in a surplus of receipts of €4,819 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

**d Total State funding**

The difference between the total amount received from grantors of €176,534,715 above and the total in Note 15 - Funding of €179,856,455 is represented by Retained Superannuation Contributions of €3,321,740.

**Kildare and Wicklow Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2024**

<b>17 Current Assets - Recurrent State Grants</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
	<b>€'000</b>	<b>€'000</b>
Amount due from Department of Education		
Pay Grant Underfunding	849	1,310
Primary Schools Grant Underfunding	51	24
Associated Grants Underfunding	285	370
Third Level Grants Underfunding	343	343
Amount due from Department of Children, Equality, Disability, Integration and Youth	8	0
Amount due from Department of Further and Higher Education, Research, Innovation and Science	-	0
Amount due from SOLAS	(0)	1,120
	<u>1,536</u>	<u>3,169</u>
	<u>1,536</u>	<u>3,169</u>
<b>18 Current Assets - Capital State Grants</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
	<b>€'000</b>	<b>€'000</b>
Amount due from Department of Education	153	907
Amount due from SOLAS	375	31
	<u>528</u>	<u>938</u>
	<u>528</u>	<u>938</u>
<b>19 Current Assets - Other Recurrent Income</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
	<b>€'000</b>	<b>€'000</b>
Amount due from - Other State bodies	428	457
Amount due from - Other Non State bodies	117	324
	<u>545</u>	<u>780</u>
	<u>545</u>	<u>780</u>
<b>20 Current Assets - Third Party Debtors</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
	<b>€'000</b>	<b>€'000</b>
Community Training Centres and Specialist Training Providers	83	83
	<u>83</u>	<u>83</u>
	<u>83</u>	<u>83</u>

**Kildare and Wicklow Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2024**

<b>21 Current Liabilities - Recurrent State Grants</b>	<b>31/12/2024</b>	<b>31/12/2023</b>	
	<b>€'000</b>	<b>€'000</b>	
Amount due to the Department of Education			
Associated Grants Unspent	4,787	3,573	
Local Receipts/Receivables	1,034	1,089	
Primary Schools Grant Unspent	103	142	
Student Support Grants Unspent	294	294	
Drugs Task Force Unspent	-	0	
Amount due to SOLAS	-	-	
Amount due to Department of Children, Equality, Integration and Youth	139	111	
	<u>6,357</u>	<u>5,209</u>	
<b>22 Current Liabilities - Capital State Grants</b>	<b>31/12/2024</b>	<b>31/12/2023</b>	
	<b>€'000</b>	<b>€'000</b>	
Amount held for Department Of Education	6,926	10,287	
Amount due to SOLAS	661	-	
	<u>7,588</u>	<u>10,287</u>	
<b>23 Current Liabilities - Other Recurrent Income</b>	<b>31/12/2024</b>	<b>31/12/2023</b>	
	<b>€'000</b>	<b>€'000</b>	
Amount held for - Others State bodies	3,258	3,128	
Amount held for - Others Non State bodies	2,269	2,206	
	<u>5,527</u>	<u>5,334</u>	
<b>24 Pay and Expense Liabilities</b>	<b>31/12/2024</b>	<b>31/12/2023</b>	
	<b>€'000</b>	<b>€'000</b>	
Expense Liabilities	2,118	4,013	
Pay Liabilities	1,475	1,375	
	<u>3,593</u>	<u>5,388</u>	
<b>25 Movement in Other Net Current Assets</b>	<b>Balance as at</b>	<b>Balance as at</b>	<b>Movement in</b>
	<b>31/12/2024</b>	<b>31/12/2023</b>	<b>Period</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	1,536	3,169	(1,633)
Increase/(Decrease) in Capital State Grants Receivable	528	938	(410)
Increase/(Decrease) in Other Recurrent Income Receivable	545	780	(235)
Increase/(Decrease) in Third Party Debtors	83	83	-
	<u>2,692</u>	<u>4,970</u>	<u>(2,278)</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	6,357	5,209	(1,148)
(Increase)/Decrease in Capital State Grant Liabilities	7,588	10,287	2,699
(Increase)/Decrease in Other Recurrent Income Liabilities	5,527	5,334	(193)
(Increase)/Decrease in Pay and Expense Liabilities	3,593	5,388	1,795
	<u>23,065</u>	<u>26,218</u>	<u>3,153</u>
Net Movement			<u>875</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

26 Remuneration

	31/12/2024 €'000	31/12/2023 €'000
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	131,521	118,493
Termination benefits	-	4
	<u>131,521</u>	<u>118,497</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	131,521	118,493
	<u>131,521</u>	<u>118,493</u>

The pay ranges and the number of employees in each range are:

Pay range	No. Employees	Cost in 2024* €'000
0-59,999	2277	52,595
60,000-69,999	198	14,519
70,000-79,999	236	17,698
80,000-89,999	244	20,727
90,000-99,999	146	13,712
100,000-109,999	33	3,424
110,000-119,999	22	2,554
120,000-129,999	14	1,727
130,000-139,999	16	2,151
140,000 - 149,999	8	1,149
150,000-159,999	6	922
160,000-169,999	0	-
170,000-179,999	2	343
<b>Total:</b>	<b>3202</b>	<b>131,521</b>

\*Cost in 2024 includes employers' PRSI

**(c) Termination Benefits**

There were no termination benefit settlements during the year (2023 €3,744).

**(d) Key Management Personnel**

Key management personnel in KWETB consist of the Chief Executive and the Directors of Schools, Further Education and Organisation Support and Development, which includes an additional Director since Sept 1st 2024. The total value of employee benefits for the key management personnel excluding employers' PRSI is set out below:

	31/12/2024 €	31/12/2023 €
Salary	550,438	480,338
Allowances	-	-
Termination Benefits	-	-
	<u>550,438</u>	<u>480,338</u>

**(e) Chief Executive Salary and Benefits**

	31/12/2024 €	31/12/2023 €
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary	155,777	144,845
Other	-	-
	<u>155,777</u>	<u>144,845</u>

The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and her entitlements do not extend beyond the standard entitlements available under the scheme.

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

<b>27</b>	<b>Specific Costs</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
		<b>€</b>	<b>€</b>
	<b>(a) Consultancy</b>		
	The costs of external services under the following headings:		
	Legal (includes general legal advice)	10,637	55,345
	Financial / Actuarial	-	-
	Public relations/marketing	-	-
	Human Resources	-	-
	Audit Fee (Annual external audit)*	74,000	73,000
	Other	-	-
		<u>84,637</u>	<u>128,345</u>
	2022 Audit Fee were paid in 2024. The 2023 Audit Fee of €74,000 was paid in 2025. The 2024 Audit Fee of €74,000 will be 2026.		
	<b>(b) Legal Costs and Settlements</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
		<b>€</b>	<b>€</b>
	Legal costs and settlements for the year can be analysed under:		
	Legal fees - legal proceedings	16,852	52,930
	Conciliation and arbitration payments	-	-
	Settlements	-	790
		<u>16,852</u>	<u>53,720</u>
	The legal costs and settlements figure above relates to 1 legal case (2023: 2).		
	Additional legal costs and settlements were paid by KWETBs insurance body.		
	<b>(c) Travel and Subsistence</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
		<b>€</b>	<b>€</b>
	Travel and subsistence costs comprise:		
	<b>Domestic</b>		
	- expenses paid to Board Members	1,705	4,455
	- expenses paid for Board Members	0	0
	- expenses paid to employees	284,907	268,482
		<u>286,612</u>	<u>272,937</u>
	<b>International</b>		
	- expenses paid to Board Members	0	0
	- expenses paid for Board Members	0	0
	- expenses paid to employees	0	579
		<u>0</u>	<u>579</u>
	<b>Total</b>	<u>286,612</u>	<u>273,516</u>
	<b>(d) Hospitality</b>	<b>31/12/2024</b>	<b>31/12/2023</b>
		<b>€</b>	<b>€</b>
	Hospitality costs incurred were:		
	Staff Hospitality	6,521	12,675
	Other	826	2,782
		<u>7,347</u>	<u>15,457</u>

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

28 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended the 31 December 2024 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	€
Mr. David O'Gorman ~	160	-	-	145	-	305	-
Cllr. Paul O'Brien **	215	452	-	31	180	878	8,516
Ms. Siobhain Grogan ~	-	-	-	-	-	-	-
Mr. Stephen Horan	78	-	-	-	-	78	-
Cllr. Patsy Glennon ~	90	-	-	225	-	315	-
Cllr. Anne Ferris	44	31	-	-	54	129	5,163
Cllr. Evie Sammon	-	-	-	-	-	-	424
Cllr. Tom Fortune	-	-	-	-	-	-	-
Cllr. Bernard Caldwell ~	-	-	-	-	-	-	-
Cllr. Peter Hamilton ~	-	-	-	-	-	-	-
Cllr. Ide Cussen ~	-	-	-	-	-	-	-
Cllr. Kevin Duffy ~	-	-	-	-	-	-	-
Mr ^oel Merrick ~	-	-	-	-	-	-	-
Cllr. Lourda Scott ~	-	-	-	-	-	-	-
Ms. Caoimhe Molloy ~	-	-	-	-	-	-	-
Ms. Aoife Ni Chealleachair ~	-	-	-	-	-	-	-
Cllr. Daragh Fitzpatrick*	-	-	-	-	-	-	-
Cllr. Fionnuala Killeen ~	-	-	-	-	-	-	-
Mr. Ronan Mills ~	-	-	-	-	-	-	-
Cllr. John Snell ^	-	-	-	-	-	-	-
Cllr. Aoife Flynn Kennedy ^	-	-	-	-	-	-	-
Cllr. Louise Fenelon Gaskin ^	-	-	-	-	-	-	-
Cllr. Claire O'Rourke ^	-	-	-	-	-	-	-
Cllr. Rupert Heather ^	-	-	-	-	-	-	212
Cllr. David Trost ^	-	-	-	-	-	-	-
Cllr. Brendan Wyse ^	-	-	-	-	-	-	-
Lisa Campbell ^	-	-	-	-	-	-	-
Carol Nolan ^	-	-	-	-	-	-	-
Tom Russell ^	-	-	-	-	-	-	-
Maria Barry ^	-	-	-	-	-	-	-
Eamon O'Flaherty ^	-	-	-	-	-	-	-
Elaine Finnerty ^	-	-	-	-	-	-	-
<b>Total</b>	<b>587</b>	<b>483</b>	<b>0</b>	<b>401</b>	<b>234</b>	<b>1,705</b>	<b>14,316</b>

\*Chairperson from September 2019 & ETBI Reserve Member Forum

\*\*Chairperson from September 2024 and ETBI Reserve Member Forum

~ Term Ended 20/08/2024

^ New Board Members in place from 20/08/2024

29 Committee Fees

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2024 3, 2023 5)

Finance Committee (FC) (No. of Non Board FC members 2024 2, 2023 3)

	31/12/2024	31/12/2023
	€	€
Audit and Risk Committee (ARC)	6,254	6,238
Finance Committee (FC)	0	0
<b>Total</b>	<b>6,254</b>	<b>6,238</b>

30 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	31/12/2024	31/12/2023
	€	€
Domestic Travel	6,439	5,933
Foreign Travel	159	0
<b>Total</b>	<b>6,598</b>	<b>5,933</b>

**Kildare and Wicklow Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2024**

**31 Capital Commitments**

At 31 December 2024 KWETB had capital commitments of €20,899,013 (2023 €18,171,278). All of the above capital expenditure will be Exchequer funded.

**32 Lease and Other Finance Commitments**

At 31 December 2024, KWETB had payment liabilities under non- cancellable agreements as follows:

	<b>31/12/2024</b>	<b>31/12/2023</b>
	€	€
Payments due:		
Within one year	3,270	3,156
Between two and five years	7,626	7,827
After 5 years	7,891	10,219
	<u>18,787</u>	<u>21,202</u>

**33 Contingencies**

As at 31st December 2024 the following contingencies are noted:

In March-April 2022, actions against KWETB (and Department of Education as a separate respondent) by a former staff member were heard in the High Court, KWETB took an action against the staff member, concurrently, to the High Court too (Isaac Wunder application), all decisions were found in favour of KWETB and costs awarded. These decisions were appealed by the former staff member to the Court of Appeal (heard in July 2023). In January 2025 the Court of Appeal issued their decisions and found in favour of KWETB (and Department of Education) and awarded full costs.

**34 Additional Superannuation Contribution**

The ETB does not make pension contributions in respect of employees. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €3,724,135 (2023 €3,298,372) which were remitted to the Department of Education.

**35 Retirement Benefit obligations**

During 2021 a pilot project was undertaken in three ETB's to estimate the cost of retirement benefit obligations. This pilot was further extended in 2022 and two ETB's have prepared and disclosed the cost of retirement benefit obligations in their 2023 Financial Statements. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETB's.

**36 Write - Offs**

In 2024 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. In 2024, €129.11 was written off on behalf of KWETB.

**37 Annual Contribution to Education and Training Boards Ireland**

KWETB contribution to ETBI in 2024 was €101,902. This included a membership contribution of €50,000. This invoice was accrued and will be paid in early 2025.

**38 Charity Note**

KWETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20083465

**39 Connected Persons**

There were no transactions with connected persons during the year.

**40 Interest and Compensation**

Prompt payment interest and compensation costs amounting to €64,170 were made by KWETB in 2024 under the Prompt Payment of Accounts Act 1997, in respect of late payments (2023: €58,805).

Kildare and Wicklow Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

41 Property

KWETB provides educational service and activities from the properties listed below:

41A

Category	Location	Annual Rent per agreement	Expiry Date
<b>OWNED</b>			
<b>Primary level, Post Primary Level and centres</b>			
Ardscoll Rath Iomghain	Rathangan, County Kildare	n/a	n/a
Athy Community College	Tomard, Athy, Co Kildare	n/a	n/a
Athy CC Accommodation Pri8	Tomard, Athy, Co Kildare	n/a	n/a
Avondale Community College	Rathdrum, County Wicklow	n/a	n/a
Blessington Community College	Naas Road, Blessington, County Wicklow	n/a	n/a
Bray Institute of Further Education	Novara Ave, Bray, County Wicklow	n/a	n/a
Bray Youthreach	Florence Road, Bray, Co. Wicklow	n/a	n/a
Coláiste Ibhride	Carnew, County Wicklow	n/a	n/a
Coláiste Chraibhí Abhainn	Kilcoole, County Wicklow	n/a	n/a
Coláiste Lorcain	Castledermot, County Kildare	n/a	n/a
Confex College	Leixlip, County Kildare	n/a	n/a
Glenart College	Coolgraney Road, Arklow, County Wicklow	n/a	n/a
Greystones CNS	Charlesland, Greystones, Co Wicklow	n/a	n/a
Gaecheolaiste Mhuaidh Nuad/Maynooth FETC	Manor Mills Shopping Centre, Maynooth, Co Kildare, W23 V9P2	n/a	n/a
Maynooth Community College	Maynooth Education Campus, Moyglare Road, MariaVilla, Maynooth Co. Kildare	n/a	n/a
Maynooth Post Primary School	Maynooth Education Campus, Moyglare Road, MariaVilla, Maynooth Co. Kildare	n/a	n/a
Gaecheolaiste Mhuaidh Nhuaid & Stepping Stones Spee	Moyglare Road Maynooth, County Kildare, W23 HC06	n/a	n/a
Naas Community College	Millennium Park, Co Kildare	n/a	n/a
Pipers Hill College	Kilashoe, Naas, County Kildare	n/a	n/a
Scoti Chomraib	Carsrock, Baltinglass, County Wicklow	n/a	n/a
St. Conleth's Community College	Station road, Newbridge, County Kildare	n/a	n/a
St. Farnan's Post Primary School	Prosperous, County Kildare	n/a	n/a
St. Kevin's Community College	Dunlavin, County Wicklow	n/a	n/a
Athy VTOS & Youthreach	Carlow Road, Athy, County Kildare	n/a	n/a
Adult Learning Centre	Carsrock, Baltinglass, County Wicklow	n/a	n/a
Blessington Further Education Centre	Blessington, County Wicklow	n/a	n/a
Kildare Town FET	Beihar Na gCorp, Co Kildare	n/a	n/a
Naas Community National School & Craddockstown S	Craddockstown Education Campus, Craddockstown Rd, Naas, Co Kildare	n/a	n/a
<b>Other Centres</b>			
Bray Music Centre	Florence Road, Bray, County Wicklow	n/a	n/a
Baltinglass Outdoor Education Centre	Weavers Square, Baltinglass, County Wicklow	n/a	n/a
Inbhuar Mór Youth & Sports Centre	Marshlands, Arklow, County Wicklow	n/a	n/a

41B

Category	Location	Annual Rent per agreement	Expiry Date
<b>Property not Owned - Leased</b>			
<b>Primary level, Post Primary Level and Centres</b>			
Curragh Community College	Curragh, Co. Kildare	Peppercorn	n/a
Adult & Further Education Centre/VTOS	Aras Slainte, Station Rd, Newbridge, Co. Kildare	€201,424.92	13/03/2033
Adult & Further Education Centre/Sports Hall	Aras Slainte, Station Rd, Newbridge, Co. Kildare	€58,215.28	17/08/2111
Adult Learning Centre	1 Brennan's Parade, Bray, Co. Wicklow	€17,250.00	31/07/2027
Bray Civic Centre	Block E civic offices, Main street Bray, Co. Wicklow	€166,308.52	22/09/2036
Carnew FET	Aughrim Road, Carnew, Co. Wicklow	€23,470.00	01/04/2025
Celbridge FET	Unit 11, M4 Business Park, Celbridge, Co. Kildare	€259,120.00	26/11/2034
Celbridge Training Services	Unit 12, M4 Business Park, Celbridge, Co. Kildare	€305,786.56	23/02/2037
Wicklow FET	Enterprise Centre, The Murrough, Wicklow Town, Co. Wicklow	€174,551.76	01/10/2027
The Murrough	Enterprise Centre, The Murrough, Wicklow Town, Co. Wicklow	€1,992.00	01/09/2027
Adult Further Education Centre	Fernhill Plaza, Arklow, Co. Wicklow	€250,920.00	01/04/2030
Gaecheolaiste na Mara	Pearse Park, Vale Road, Arklow, Co. Wicklow	€32,500.00	Lease expired 28/01/2012 but occupation on same rent and renewal underway
Marine House FET	The Murrough, Wicklow Town, Co. Wicklow	€90,000.00	05/09/2031
Adult Education (FET)	Jigginstown, Newbridge Road, Naas, Co. Kildare	€37,070.00	Lease expired 14/03/2015 but occupation on same rent and renewal underway
Youthreach	Jigginstown, Newbridge Road, Naas, Co. Kildare	€34,000.00	Lease expired 14/03/2015 but occupation on same rent and renewal underway
Railway House	The Murrough, Wicklow Town, Co. Wicklow	€10,000.00	17/11/2032
Youthreach	Mill Lane, Leixlip, Co. Kildare	€20,100.00	Lease expired 01/01/2020 but occupation on same rent pending relocation to new premises
Career Path	Mill Lane, Leixlip, Co. Kildare	€24,000.00	Lease expired 01/01/2020 but occupation on same rent pending relocation to new premises
<b>Administrative Offices</b>			
Kildare Administration Office	Aras Chill Dara, Devoy Park, Naas, Co. Kildare	€142,604.54	Lease expired but occupation on same rent pending relocation to new head office
Wicklow Administration Office	Church Street, Wicklow, Co. Wicklow	€57,810.00	01/09/2025
Wicklow Administration Office	Wentworth Place, Wicklow, Co. Wicklow	58100	Lease expired 14/06/2009 but occupation on same rent and renewal underway
KWETB Head Office	1st Floor Chestnut House, Millennium Park, Naas, Co. Kildare	€271,112.00	04/09/2033

**Kildare and Wicklow Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2024**

Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary Level, Post Primary Level and Centres				
Colaiste Bailin	Ravenswell, Bray, Co Wicklow	PPP	n/a	n/a
Colaiste Chill Mhantain	Burkesm, Wicklow, Co. Wicklow	PPP	n/a	n/a
Brannoxtown CNS	Brannoxtown, Co Kildare	Licence	€10.00	n/a
Greystones Community College	Iurnaby Lawns Killinarrig, Co Wicklow (Eire Og)	Site licenced by DoE	n/a	n/a
St. Farnan's PPS Temporary Accommodation Prj4	Prosperous, Co. Kildare	Rented from supplier by KWETB	€11,512.80	As required until permanent accomodation provided.
St. Farnan's PPS Temporary Accommodation Prj5	Prosperous, Co. Kildare	Rented from supplier by KWETB	€17,989.00	As required until permanent accomodation provided.
St. Farnan's PPS Temporary Accommodation Prj6	Prosperous, Co. Kildare	Rented from supplier by KWETB	€12,152.40	As required until permanent accomodation provided.
Avondale CC Temporary Accommodation Prj11	Rathdrum, Co. Wicklow	Rented from supplier by KWETB	€26,221.60	As required until permanent accomodation provided.
Blessington CC Temporary Accommodation Prj19	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	€31,660.00	As required until permanent accomodation provided.
Blessington CC Temporary Accommodation Prj17	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	€87,105.40	As required until permanent accomodation provided.
Blessington CC Staffroom	Naas Road, Blessington, Co. Wicklow	Rented from supplier by KWETB	€31,980.00	As required until permanent accomodation provided.
Colaiste Bhríde Temporary Accommodation Prj21	Carnew, Co. Wicklow	Rented from supplier by KWETB	€69,876.20	As required until permanent accomodation provided.
Colaiste Chroabh Abhann Temporary Accommodation Prj12	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	€36,457.20	As required until permanent accomodation provided.
Colaiste Chroabh Abhann Temporary Accommodation Prj16	Kilcoole, Co. Wicklow	Rented from supplier by KWETB	€39,655.20	As required until permanent accomodation provided.
Gaelcholáiste na Mara Project 18 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	Rented from supplier by KWETB	€13,500.00	As required until permanent accomodation provided.
Gaelcholáiste na Mara Project 9 Temp. Accommodation	Pearse Park, Arklow, Co. Wicklow	Rented from supplier by KWETB	€6,000.00	As required until permanent accomodation provided.
Greystones Community College Project 10 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€25,584.00	As required until permanent accomodation provided.
Greystones Community College Project 13 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€28,142.40	As required until permanent accomodation provided.
Greystones Community College Project 14 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€33,898.80	As required until permanent accomodation provided.
Greystones Community College Project 15 Temp. Accommodation	Greystones Rugby Club, Greystones, Co. Wicklow	Rented from supplier by KWETB	€46,051.20	As required until permanent accomodation provided.
St Kevins CC Temporary Accommodation Prj20	Dunlavin, Co. Wicklow	Rented from supplier by KWETB	€19,679.95	As required until permanent accomodation provided.
Scoil Chonglais, Balinglass	Balinglass, County Wicklow	Rented from supplier by KWETB	€75,153.00	As required until permanent accomodation provided.
Bray Institute of Further Education (16 prefabs)	Nowara Ave, Bray, Co. Wicklow	Rented from supplier by KWETB	€26,766.00	As required
Bray Institute of Further Education (dance studio)	Bray, Co. Wicklow	Rented from supplier by KWETB	€6,285.00	As required

**Kildare and Wicklow Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2024**

<b>41D Properties in use by a 3rd Party</b>				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Gaeleholáiste Chill Dara	Limerick Road, Naas, Co. Kildare	Owned	n/a	2024
Wicklow Educate Together Secondary School	Wicklow Town, Co. Wicklow	Owned	n/a	n/a
Gael Scoil Nas Na Rí	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	n/a	n/a
Celbridge Community School	Moortown Celbridge Co Kildare	Owned	n/a	n/a
ETBI	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	€1.00	08/01/2123
St. David's National School	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	n/a	n/a
Alby Model School	Tomard, Alby, Co Kildare	Owned	n/a	n/a
Gaelecoil Alby	Tomard, Alby, Co Kildare	Owned	n/a	n/a
Scoil Padraig Naofa	Tomard, Alby, Co Kildare	Owned	n/a	n/a
Bray Youth Facilities Centre	Carlisle House, Bray, County Wicklow	Owned	n/a	n/a
The Vault Youth Centre	Coomie Lane, Arklow, County Wicklow	Owned	n/a	n/a

<b>41E Properties not in use:</b>				
Location	Status	Annual Rent per agreement	Expiry Date	
Colaiste Ibhride Site (pump Station WW42200F)	Carnew, Co. Wicklow	Owned	n/a	Site is being used in the major developed project for Colaiste Ibhride, Carnew
Celbridge Site	Commons, Co Kildare	Owned	n/a	Currently transferring ownership of site to Minister for Education
Temporary Accommodation	Pipers Hill Campus, Kildashee, Naas, Co. Kildare	Owned	n/a	Units are no longer suitable for occupation and are to be disposed of.
Temporary Accommodation	Craddockstown Education Campus	Owned	n/a	Units are being refurbished for the use of Craddockstown Special School.

**Notes:**  
**Owned** - KWETB/DE hold full title and ownership of these properties.

**Leased** - KWETB holds a lease for these properties.

**Licensed** - KWETB holds a licence for these properties. A Licence is used for shorter term agreements where KWETB do not wish to commit to a long term lease due to operational reasons and funding.  
KWETB Properties in use by a third party also operate under a licence agreement as KWETB do not issue leases for any of its properties.

**Managed** - The property is owned by another party (usually Department of Education or County Council) and KWETB only manage the property or part thereof. KWETB is not the owner or the patron.

**Service Level Agreement** - Similar to Managed Properties.

**PPP**- Public Private Partnership

**Kildare and Wicklow Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2024**

**42 Post Balance sheet events**

There were no Post Balance Sheet event.

**43 Approval of the Financial Statements**

The Financial Statements for the year ended 31/12/2024 were approved by the Board of KWETB on 25th March 2025.